

EXHIBIT M



Jacobs Civil Inc.
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May 24, 2005

Jon D'Allessandro, President
D'Allessandro Corp.
41 Ledin Drive
P.O. Box 245
Avon, MA 02322-0245

RECEIVED

JUN 02 2005

**Subject: East Boston Branch Sewer Rehabilitation Project
MWRA Construction Contract 6840
ITI Letter of 5/20/05**

Dear Mr. D'Allessandro:

I am in receipt of a copy of a letter dated May 20, 2005 to you from Mr. Porzio at Insituform wherein he states "We believe the original design specified was not the appropriate design for this shape pipe, with the result that the thickness and factor of safety were too low for conditions of this installation in a variable, asymmetrical, non circular shaped pipe".

First, I think you should caution Mr. Porzio that such untrue and unwarranted assertions without any substantiation are counterproductive to a good working relationship and may even rise to the level of actionable defamation.

Second, the Contract Documents are clear that it is the responsibility of the contractor and its subcontractor to provide the design for the CIPP liner.

Third, ITI replaced 4,500 feet of liner in 2003/04 due to manufacturing and installation problems summarized to us by ITI as recently as June 2004 after the relining was completed. The current problem liner was part of the original lining installed before September 15, 2003 that was not removed and relined. At the time of the relining, ITI never indicated that the design specification was flawed in any manner and we resent the contrary implication contained in ITI's letter.

Fourth, I think it is in our client's and everyone's best interest to move with all deliberate speed to remove the defective pipe and reinstall.

Lastly, I respectfully request that you immediately ask Mr. Porzio to withdraw the letter as Jacobs will not tolerate these unjustified allegations concerning its performance.

JACOBS CIVIL INC.

A handwritten signature in black ink, appearing to read 'Paul V. Savard'.

Paul V. Savard
Project Manager

/pvs

c: Joe Anthony - Jacobs
Tom Porzio - Insituform Technologies, Inc.

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